

WHITESHILL PLAYGROUP

England & Wales · Charity number 900321

Details

Other names	WHITESHILL PRE-SCHOOL PLAYGROUP, WHITESHILL PLAYGROUP
Status	Registered
Legal form	Other
Registered	1990-03-06
Register	View on the Charity Commission register

Contact

Address Whiteshill Guide & Scout Headquarters
Lower Street
Whiteshill
Stroud
Gloucestershire
GL6 6AN

Phone 07591240203

Website www.whiteshillplaygroup.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT, CARE AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE AND ALSO OF CHILDREN AND YOUNG PEOPLE OF SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY (VOLUNTARY MANAGED) GROUPS AND BY; (A) OFFERING APPROPRIATE PLAY FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF SUCH NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREA;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF PATA.

Activities: To advance the education of children below compulsory school age by (a) providing safe and satisfying group play, in which parents have the right to take part; (b) encouraging other charitable activities through which parents may help the children; (c) furthering the aims or the pre-schools playgroups association.Area benefit Whiteshill & Ruscombe

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** WHITESHILL AND RUSCOMBE
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£69,286	£108,337	-	-
2023-08-31	£86,395	£89,248	-	-
2022-08-31	£93,533	£83,489	-	-
2021-08-31	£73,989	£69,593	-	-
2020-05-31	£58,954	£44,703	-	-

Trustees

Name	Role	Appointed
Thomas Charles Irwin	Chair	2024-10-08
Chloe Ruth Parnell		2024-10-15
Rebecca Hilary Swanwick		2024-05-07
Sarah Elizabeth Clutterbuck		2024-10-08

WHITESHILL PLAYGROUP

England & Wales - Charity number 900321

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01 st	Sept	2023		31 st	Aug	2024

Section A Reference and administration details

Charity name

Whiteshill Playgroup

Other names charity is known by

Registered charity number (if any)

900321

Charity's principal address

The Scout Hut, Playing Fields	
Lower Street	
Whiteshill, Stroud, Gloucestershire	
Postcode	GL6 6AN

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sam Watson	Chair		
2	Laura Murray	Treasurer		
3	Leon Goodchild	Vice Treasurer		
4	Becky Swanwick	Trustee	Feb 2024 – August 2024	
5	Graham Taylor	Fundraising Lead		

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Committee
Trustee selection methods (eg. appointed by, elected by)	Elected at AGM meeting

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The aims of the setting is as follows:

- Support the educational development children within the setting through a varied and rich curriculum;
- Run a successful playgroup for the local community, and involve the setting in local events;
- Work in partnership with the local primary school;
- Undertaken successful fundraising throughout the year to enrich the educational provision;
- Use of the premises to support the future for the Whiteshill Guide & Scout Supporters Association.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

In managing the playgroup throughout the year, we have kept in mind the Charity Commissions' guidance on public benefit. The charity offers early years childcare for families in the local community and works with the community to support local events.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The key business objectives of the setting are as follows:

- Provide premises, equipment and employ staff to run a successful playgroup;
- Raise money for group activities through fundraising activities;
- Be a responsible business owner by acting in good faith and making payments to suppliers on time;
- Undertake budgeting and work with staff to ensure the financial footing of the setting is secure;
- Raise invoices on time and collect fees payable for children attending the playgroup;
- Control the admission of children to provide a high level of childcare;
- Take actions that may benefit the playgroup.

Section E

Financial review

Brief statement of the charity's policy on reserves

Our aim is to maintain a reserve of 1 terms running costs (approximately £15,000) in the Savings Account to meet any unforeseen expenditure or a reduction in income through lower attendance and bad debts. The account balance at the end of the reporting period was £17,127.19.

Details of any funds materially in deficit

The previous financial year has been tough for the charity, with a total reported loss of £39,051.38. This was due mainly to a downsizing of the staff numbers (and associated redundancy costs) due to a drop-off in the number of children attending the setting.

The staff to child ratio is better corrected for the coming financial year and there are sufficient reserves in place to ensure ongoing operation of the charity for the coming years.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The vast majority of income is via entrance fees, funded by childcare vouchers via Gloucestershire County Council and direct payment from parents. The remainder is through fundraising activities, grants and other support.

Section F**Other optional information**

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Section G**Declaration**


The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary,
Chair, etc)

	
Sam Watson	Laura Murray
Chair	Treasurer

Date



Whiteshill Playgroup		Charity No (if any)	900321	CC17a
Annual accounts for the period				
Period start date	01/09/2023	To	Period end date	

Section A Statement of financial activities

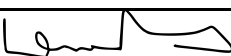

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	230	-	-	230	462
Activities for generating funds		S02	1,250	-	-	1,250	706
Investment income		S03	380	-	-	380	145
Incoming resources from charitable activities		S04	67,427	-	-	67,427	85,082
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	69,286	-	-	69,286	86,395
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	39	-	-	39	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	96,318	-	-	96,318	78,200
Governance costs		S11	11,980	-	-	11,980	11,048
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	108,337	-	-	108,337	89,248
Net incoming/(outgoing) resources before transfers		S14	-	-	-	-	-
		S14	39,051	-	-	39,051	2,853
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	39,051	-	-	39,051	2,853
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	39,051	-	-	39,051	2,853
Total funds brought forward		S20	62,608	-	-	62,608	65,461
Total funds carried forward		S21	23,556	-	-	23,556	62,608

Section B

Balance sheet

		Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Tangible assets	(Note 9)	B01	-	-	-	-	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
	Total fixed assets	B04	-	-	-	-	-
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	3,460	-	-	3,460	3,117
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	20,096	-	-	20,096	59,491
	Total current assets	B09	23,556	-	-	23,556	62,608
Creditors: amounts falling due within one year	(Note 12)	B10	-	-	-	-	-
	Net current assets/(liabilities)	B11	23,556	-	-	23,556	62,608
	Total assets less current liabilities	B12	23,556	-	-	23,556	62,608
Creditors: amounts falling due after one year	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
	Net assets	B15	23,556	-	-	23,556	62,608
Funds of the Charity							
Unrestricted funds		B16				-	-
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
	Total funds	B20	-	-	-	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Sam Watson	07/03/2025
	Laura Murray	07/03/2025

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

None

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

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Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations	230	462
		-	-
		-	-
		-	-
	Total	230	462
Activities for generating funds	Fundraising Events	1,250	692
	Photos	-	14
		-	-
		-	-
	Total	1,250	706
Investment income	Interest Income	380	145
		-	-
		-	-
		-	-
	Total	380	145
Incoming resources from charitable activities	Fees	12,797	15,595
	Gloucestershire CC Vouchers	54,630	69,487
		-	-
		-	-
	Total	67,427	85,082

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Fundraising Costs	39	-
		-	-
		-	-
		-	-
	Total	39	-
Fundraising trading costs	None	-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs	None	-	-
		-	-
	Total	-	-
Charitable activities	Equipment	3,120	-
	Direct Costs	95	1,773
	Milk and Consumables	898	749
	Playleader/Staff Expenses	1,004	2,570
	Staff Wages and Salaries	84,190	66,664
	Staff Training	441	1,368
	Rent	6,600	3,893
	Repairs and Maintenance	100	452
	Staff Uniform	-	300
	Entertainment	130	432
	Total	96,318	78,200
Governance costs	PATA / Ofsted Costs	741	799
	Audit & Accountancy Fees	174	144
	Insurances	459	426
	Printing and Stationary	-	230
	IT Software and Consumables	387	298
	Pensions Costs	9,961	8,858
	Subscriptions	35	35
	Telephone and Internet	223	257
Total	11,980	11,048	

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	1
None	Padlocks for sheds after break in
None	£72

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
174	144
None	None

Note 7 **Paid employees**

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	76,939	63,058
Employer's National Insurance costs	7,252	3,606
Pension costs	9,961	8,858
Total staff costs	94,152	75,522

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	4	3
Governance	-	-
Other	-	-
Total	4	3

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

Workplace pension scheme with Nest

	This year £	Last year £
The costs of the scheme to the charity for the year	9961.38	8858
The amount of any contributions outstanding at the year end	None	None
The amount of any contributions prepaid at the year end	None	None

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments**Investment properties**

Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes

Investments in subsidiary or connected undertakings and companies

Securities not listed on a recognised Stock Exchange

Cash held as part of the investment portfolio

Other investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	3,460.0	3,117.0	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	3,460.0	3,117.0	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	-	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

The previous financial year has been tough for the charity, with a total reported loss of £39,051.38. This was due mainly to a downsizing of the staff numbers (and associated redundancy costs) due to a drop-off in the number of children attending the setting.

The staff to child ratio is better corrected for the coming financial year and there are sufficient reserves in place to ensure ongoing operation of the charity for the coming years.

Profit and Loss

Whiteshill Playgroup

For the year ended 31 August 2024

2024

Turnover

Donations	230.00
Fees	12,797.00
Fundraising Events	1,249.50
Glos CC Vouchers	54,629.68
Interest Income	379.78
Total Turnover	69,285.96

Cost of Sales

Direct Expenses	12.00
Equipment	3,120.13
Fundraising costs	38.98
Milk and consumables	898.42
PATA/OFSTED costs	741.00
Playleader/staff expenses	1,003.54
Staff Wages and salaries	84,190.33
Total Cost of Sales	90,004.40

Gross Profit

(20,718.44)

Administrative Costs

Audit & Accountancy fees	174.00
Entertainment-100% business	(130.00)
General Expenses	82.57
Insurance	458.68
IT Software and Consumables	387.19
Pensions Costs	9,961.38
Rent	6,600.00
Repairs & Maintenance	99.99
Staff Training	441.20
Subscriptions	35.00
Telephone & Internet	222.93
Total Administrative Costs	18,332.94

Operating Profit

(39,051.38)

Profit on Ordinary Activities Before Taxation

(39,051.38)

Profit after Taxation

(39,051.38)

Balance Sheet

Whiteshill Playgroup As at 31 August 2024

31 AUG 2024

Current Assets

Cash at bank and in hand

Current Account	2,492.52
Savings account	17,127.19
Soldo - Prepaid Expense Card	476.61
Total Cash at bank and in hand	20,096.32

Accounts Receivable	3,460.00
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Total Current Assets	23,556.32
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Net Current Assets (Liabilities)	23,556.32
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Total Assets less Current Liabilities	23,556.32
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Net Assets	23,556.32
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Capital and Reserves

Current Year Earnings	(39,051.38)
Retained Earnings	62,607.70
Total Capital and Reserves	23,556.32

**WHITESHILL PLAYGROUP
THE SCOUT HUT
PLAYING FIELDS
LOWER STREET
WHITESHILL
STROUD
GLOUCESTERSHIRE**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2024**

WHITESHILL PLAYGROUP

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

900321

Principal address

The Scout Hut
Playing Fields
Lower Street
Whiteshill
Stroud
GL6 6AN

Trustees

L. K. Goodchild
J.F. Lore
L.C. Murray
G.A. Taylor
S.J. Watson Chair

Independent Examiner

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

WHITESHILL PLAYGROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31st August 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution which was adopted on 2nd October 1985 and amended on 15th April 2008.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development, care and education of children primarily under statutory school age, and also of children and young people, by encouraging parents to understand and provide for the needs of their children through community (voluntary managed) groups and by:

- a) Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for, and to become involved in, the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) Encouraging the study of such needs of such children and their families and promoting public interest in, and recognition of, such needs in the local area;
- c) Instigating and adhering to, and furthering, the aim of PATA

Public benefit

The charity meets the Charity Commission's public benefit criteria in furthering its aims and objectives.

Approved by order of the board of trustees on 25th February 2025 and signed on its behalf by:

.....
S.J. Watson - Chair

WHITESHILL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Whiteshill Playgroup.

Respective responsibilities of Trustees and Examiner

The trustees' responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

You consider that the audit requirement of Section 144 Charities Act 2011 (the Act) does not apply.

It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145 (5) (b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the financial statements present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

C. Vaughan
Chris Vaughan
195 Ermin Street
Stratton St Margaret
Swindon
SN3 4NA

Date 25th February 2025

WHITESHILL PLAYGROUP

BALANCE SHEET AS AT 31ST AUGUST 2024

		<u>2023</u>	
<u>CURRENT ASSETS</u>			
Debtors	3460	3117	
Cash at Bank	<u>20096</u>	<u>59491</u>	
	<u>£23556</u>	<u>£62608</u>	
	23556	62608	
	————	————	
	<u>£23556</u>	<u>£62608</u>	
 <u>ACCUMULATED FUND</u>			
At 1st September 2023	62608	65461	
(Deficit) for the Year	(39052)	(2853)	
	————	————	
	<u>£23556</u>	<u>£62608</u>	

WHITESHILL PLAYGROUP

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST AUGUST 2024

		<u>2023</u>
<u>Income</u>		
Donations	230	462
Fees	67427	85082
Fundraising	1249	706
Bank Interest	380	145
Other Income	<u>-</u>	<u>-</u>
	69286	86395
 <u>Expenditure</u>		
Wages and Salaries	94152	75522
Rent	6600	3893
Insurance	459	426
Office Costs	610	785
Repairs and Renewals	3220	452
Staff Costs	1445	4238
Professional Fees	174	144
PATA/ OFSTED costs	741	799
Miscellaneous Expenses	<u>937</u>	<u>2989</u>
	108338	89248
(Deficit) for the Year	<u>£(39052)</u>	<u>£(2853)</u>
-		

WHITESHILL PLAYGROUP

England & Wales - Charity number 900321

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01 st	Sept	2022		31 st	Aug	2023

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

The Scout Hut, Playing Fields
Lower Street
Whiteshill, Stroud, Gloucestershire
Postcode <input type="text" value="GL6 6AN"/>

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sam Watson	Chair		
2	Laura Murray	Treasurer		
3	Leon Goodchild	Vice Treasurer		
4	Jordan Lore	Secretary		
5	Graham Taylor	Fundraising Lead		

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Committee
Trustee selection methods (eg. appointed by, elected by)	Elected at AGM meeting

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

- Provide premises, equipment and employ staff to run a successful playgroup
- Raise money for group activities
- Make payments on time
- Fix the amount charged and collect fees payable for children attending the playgroup
- Control the admission of children
- Take actions that may benefit the playgroup

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

In managing the playgroup throughout the year, we have kept in mind the Charity Commissions' guidance on public benefit. The charity offers early years childcare for families in the local community and works with the community to support local events.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

- Run a successful playgroup for the local community
- Working in partnership with the local primary school
- Successful fundraising throughout the year to provide trips and equipment
- Use of the premises and rent helps support the future for the Whiteshill Guide & Scout Supporters Association

Section E

Financial review

Brief statement of the charity's policy on reserves

Our aim is to maintain between £15,000 and £20,000 in the Savings Account to meet any unforeseen expenditure or a reduction in income through lower attendance and bad debts. The account balance at the end of the reporting period was £32,747.41.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The vast majority of income is via entrance fees, funded by childcare vouchers via Gloucestershire County Council and direct payment from parents. The remainder is through fundraising activities, grants and other support.

Section F**Other optional information**

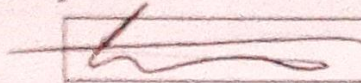
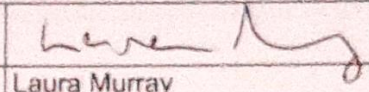
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Section G**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Sam Watson

Laura Murray

Position (eg Secretary,
Chair, etc)

Chair

Treasurer

Date 19th June 2024



Whiteshill Playgroup			Charity No (if any)	900321	CC17a
Annual accounts for the period					
Period start date	01/09/2022	To	Period end date	31/08/2023	

Section A Statement of financial activities

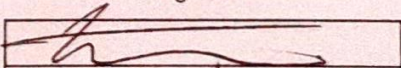
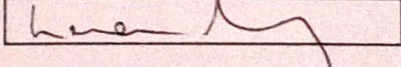
Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	462	-	-	462	1,464
Activities for generating funds		S02	706	-	-	706	23
Investment income		S03	145	-	-	145	2
Incoming resources from charitable activities		S04	85,082	-	-	85,082	92,044
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	86,395	-	-	86,395	93,533
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	78,200	-	-	78,200	76,176
Governance costs		S11	11,048	-	-	11,048	7,313
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	89,248	-	-	89,248	83,489
Net incoming/(outgoing) resources before transfers		S14	- 2,853	-	-	- 2,853	10,044
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 2,853	-	-	- 2,853	10,044
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	- 2,853	-	-	- 2,853	2,747
Total funds brought forward		S20	65,461	-	-	65,461	55,417
Total funds carried forward		S21	62,608	-	-	62,608	65,461

Section B

Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds	income funds	Endowment funds		
		£	£	£		
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<i>Total fixed assets</i>	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	3,117	-	-	3,117	1,034
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	59,491	-	-	59,491	64,427
<i>Total current assets</i>	B09	62,608	-	-	62,608	65,461
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-	-
<i>Net current assets/(liabilities)</i>	B11	62,608	-	-	62,608	65,461
<i>Total assets less current liabilities</i>	B12	62,608	-	-	62,608	65,461
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<i>Net assets</i>	B15	62,608	-	-	62,608	65,461
Funds of the Charity						
Unrestricted funds	B16	62,608			62,608	65,461
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
<i>Total funds</i>	B20	62,608	-	-	62,608	65,461

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Sam Watson	19/06/2024
	Laura Murray	19/06/2024

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

None

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

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Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations	462	-
			-
		-	-
		-	-
	Total	462	-
Activities for generating funds	Fundraising Events	692	-
	Photos	14	-
			-
		-	-
	Total	706	-
Investment income	Interest Income	145	-
		-	-
		-	-
		-	-
	Total	145	-
Incoming resources from charitable activities	Fees	15,595	-
	Gloucestershire CC Vouchers	69,487	-
		-	-
		-	-
	Total	85,082	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	None	-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs	None	-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs	None	-	-
		-	-
	Total	-	-
Charitable activities	-	-	-
	Direct Costs	1,773	-
	Milk and Consumables	749	-
	Playleader/Staff Expenses	2,570	-
	Staff Wages and Salaries	66,664	-
	Staff Training	1,368	-
	Rent	3,893	-
	Repairs and Maintenance	452	-
	Staff Uniform	300	-
	Entertainment	432	-
Total	78,200	-	
Governance costs	PATA / Ofsted Costs	799	-
	Audit & Accountancy Fees	144	-
	Insurances	426	-
	Printing and Stationary	230	-
	IT Software and Consumables	298	-
	Pensions Costs	8,858	-
	Subscriptions	35	-
	Telephone and Internet	257	-
Total	11,048	-	

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
1	None
Padlocks for sheds after break in	
£72	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
144	None
None	None

Note 7 **Paid employees**

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	63,058	-
Employer's National Insurance costs	3,606	-
Pension costs	8,858	-
Total staff costs	75,522	-

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	-
Governance	-	-
Other	-	-
Total	3	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

Workplace pension scheme with Nest

	This year £	Last year £
The costs of the scheme to the charity for the year	8858.35	
The amount of any contributions outstanding at the year end	None	
The amount of any contributions prepaid at the year end	None	

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments**Investment properties**

Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes

Investments in subsidiary or connected undertakings and companies

Securities not listed on a recognised Stock Exchange

Cash held as part of the investment portfolio

Other investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	3,117.0	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	3,117.0	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	-	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Balance Sheet

Whiteshill Playgroup As at 31 August 2023

31 AUG 2023

Current Assets

Cash at bank and in hand

Current Account	26,290.78
Savings account	32,747.41
Soldo - Prepaid Expense Card	452.51
Total Cash at bank and in hand	59,490.70

Accounts Receivable	3,117.00
---------------------	----------

Total Current Assets	62,607.70
-----------------------------	------------------

Net Current Assets (Liabilities)	62,607.70
---	------------------

Total Assets less Current Liabilities	62,607.70
--	------------------

Net Assets	62,607.70
-------------------	------------------

Capital and Reserves

Current Year Earnings	(2,852.90)
Retained Earnings	65,460.60
Total Capital and Reserves	62,607.70

Profit and Loss

Whiteshill Playgroup

For the year ended 31 August 2023

2023

Turnover

Donations	461.98
Fees	15,595.00
Fundraising Events	691.70
Glos CC Vouchers	69,486.90
Interest Income	144.84
Photos	14.42
Total Turnover	86,394.84

Cost of Sales

Equipment	1,772.55
Milk and consumables	749.07
PATA/OFSTED costs	799.20
Playleader/staff expenses	2,569.83
Staff Wages and salaries	66,664.23
Total Cost of Sales	72,554.88

Gross Profit

13,839.96

Administrative Costs

Audit & Accountancy fees	144.00
Entertainment-100% business	432.00
Insurance	426.15
IT Software and Consumables	297.90
Pensions Costs	8,858.35
Printing & Stationery	229.90
Rent	3,892.50
Repairs & Maintenance	451.99
Staff Training	1,368.00
Staff uniform	300.00
Subscriptions	35.00
Telephone & Internet	257.07
Total Administrative Costs	16,692.86

Operating Profit

(2,852.90)

Profit on Ordinary Activities Before Taxation

(2,852.90)

Profit after Taxation

(2,852.90)

WHITESHILL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Whiteshill Playgroup.

Respective responsibilities of Trustees and Examiner

The trustees' responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

You consider that the audit requirement of Section 144 Charities Act 2011 (the Act) does not apply.

It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145 (5) (b) of the Act, whether particular matters have come to my attention.

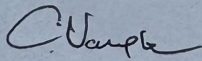
Basis of Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the financial statements present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



C. Vaughan
Chris Vaughan
195 Ermin Street
Stratton St Margaret
Swindon
SN3 4NA

Date 24th June 2024

WHITESHILL PLAYGROUP

England & Wales - Charity number 900321

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	01 st	Sept	2021	To	31 st	Aug	2022

Section A Reference and administration details

Charity name

Whiteshill Playgroup

Other names charity is known by

Registered charity number (if any)

900321

Charity's principal address

The Scout Hut, Playing Fields
 Lower Street
 Whiteshill, Stroud, Gloucestershire
Postcode GL6 6AN

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sam Watson	Chair		
2	Laura Murray	Treasurer		
3	Leon Goodchild	Vice Treasurer		
4	Jordan Lore	Secretary		
5	Graham Taylor	Fundraising Lead		

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Committee
Trustee selection methods (eg. appointed by, elected by)	Elected at AGM meeting

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--	--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

- Provide premises, equipment and employ staff to run a successful playgroup
- Raise money for group activities
- Make payments on time
- Fix the amount charged and collect fees payable for children attending the playgroup
- Control the admission of children
- Take actions that may benefit the playgroup

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

In managing the playgroup throughout the year, we have kept in mind the Charity Commissions' guidance on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

- Run a successful playgroup for the local community
- Working in partnership with the local primary school
- Successful fundraising throughout the year to provide trips and equipment
- Use of the premises and rent helps support the future for the Whiteshill Guide & Scout Supporters Association
- Manage the Playgroup through the Covid-19 pandemic

Section E Financial review

Brief statement of the charity's policy on reserves

Our aim is to maintain between £15,000 and £20,000 in the Savings Account to meet any unforeseen expenditure or a reduction in income through lower attendance and bad debts. The account balance at the end of the reporting period was £17,602.57.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The vast majority of income is via entrance fees, most of which is funded by Gloucestershire County Council. The remainder is through fundraising activities, grants and other support.

Section F**Other optional information**



--

Section G**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

 <small>Digitally signed by Sam Watson Date: 2023.06.19 23:03:50+01'00'</small>	
Sam Watson	Laura Murray
Chair	Treasurer

Full name(s)

Position (eg Secretary,
Chair, etc)

Date

30th June 2023



Whiteshill Playgroup			Charity No (if any)	900321	CC17a
Annual accounts for the period					
Period start date	01/09/2021	To	Period end date	31/08/2022	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	1,464	-	-	1,464	1,865
Activities for generating funds		S02	23	-	-	23	2,835
Investment income		S03	2	-	-	2	2
Incoming resources from charitable activities		S04	92,044	-	-	92,044	69,287
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	93,533	-	-	93,533	73,989
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	363
Investment management costs		S09	-	-	-	-	368
Charitable activities		S10	76,176	-	-	76,176	64,642
Governance costs		S11	7,313	-	-	7,313	4,220
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	83,489	-	-	83,489	69,593
Net incoming/(outgoing) resources before transfers		S14	10,044	-	-	10,044	4,396
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	10,044	-	-	10,044	4,396
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	10,044	-	-	10,044	4,396
Total funds brought forward		S20	55,417	-	-	55,417	51,021
Total funds carried forward		S21	65,461	-	-	65,461	55,417

Section B

Balance sheet

		Note	Restricted			Total this year £	Total last year £
	Unrestricted funds £		income funds £	Endowment funds £			
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 9)	B01	-	-	-	-	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
	<i>Total fixed assets</i>	B04	-	-	-	-	-
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	1,034	-	-	1,034	980
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	65,460	-	-	65,460	54,437
	<i>Total current assets</i>	B09	66,494	-	-	66,494	55,417
Creditors: amounts falling due within one year	(Note 12)	B10	-	-	-	-	-
	<i>Net current assets/(liabilities)</i>	B11	66,494	-	-	66,494	55,417
	<i>Total assets less current liabilities</i>	B12	66,494	-	-	66,494	55,417
Creditors: amounts falling due after one year	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
	<i>Net assets</i>	B15	66,494	-	-	66,494	55,417
Funds of the Charity							
Unrestricted funds		B16				-	55,417
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
	<i>Total funds</i>	B20	-	-	-	-	55,417

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>Sam Watson</i>	Sam Watson	30/06/2022
<i>Laura Murray</i>	Laura Murray	30/06/2022

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

None

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations	1,464	-
			-
		-	-
		-	-
	Total	1,464	-
Activities for generating funds	Uniform Sales	23	-
			-
		-	-
		-	-
	Total	23	-
Investment income	Interest Income	2	-
		-	-
		-	-
		-	-
	Total	2	-
Incoming resources from charitable activities	Fees	22,254	-
	Gloucestershire CC Vouchers	69,790	-
		-	-
		-	-
	Total	92,044	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	None	-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs	None	-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs	None	-	-
		-	-
	Total	-	-
Charitable activities	Bad Debt	61	-
	Direct Expenses	430	-
	Milk and Consumables	404	-
	Playleader/Staff Expenses	4,704	-
	Staff Wages and Salaries	65,590	-
	Staff Training	553	-
	Rent	4,118	-
	Staff Uniform	159	-
	Entertainment	157	-
Total	76,176	-	
Governance costs	PATA / Ofsted Costs	713	-
	Audit & Accountancy Fees	100	-
	Insurances	437	-
	IT Software and Consumables	376	-
	Pensions Costs	5,418	-
	Subscriptions	35	-
	Telephone and Internet	234	-
Total	7,313	-	

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	
None	
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
None	
None	

Note 7 **Paid employees**

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	65,590	-
Employer's National Insurance costs	4,308	-
Pension costs	5,418	-
Total staff costs	75,316	-

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	4	-
Governance	-	-
Other	-	-
Total	4	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

Workplace pension scheme with Nest

	This year £	Last year £
The costs of the scheme to the charity for the year	5418	
The amount of any contributions outstanding at the year end	None	
The amount of any contributions prepaid at the year end	None	

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments**Investment properties**

Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes

Investments in subsidiary or connected undertakings and companies

Securities not listed on a recognised Stock Exchange

Cash held as part of the investment portfolio

Other investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	1,034.0	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	1,034.0	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	-	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Balance Sheet

Whiteshill Playgroup As at 31 August 2022

31 AUG 2022

Current Assets

Cash at bank and in hand

Current Account	46,137.70
Savings account	17,602.57
Soldo - Prepaid Expense Card	685.93
Total Cash at bank and in hand	64,426.20

Accounts Receivable	1,034.40
---------------------	----------

Total Current Assets	65,460.60
-----------------------------	------------------

Net Current Assets (Liabilities)	65,460.60
---	------------------

Total Assets less Current Liabilities	65,460.60
--	------------------

Net Assets	65,460.60
-------------------	------------------

Capital and Reserves

Current Year Earnings	10,043.43
Retained Earnings	55,417.17
Total Capital and Reserves	65,460.60

Profit and Loss

Whiteshill Playgroup

For the year ended 31 August 2022

2022

Turnover

Donations	1,463.86
Fees	22,253.80
Glos CC Vouchers	69,790.53
Interest Income	2.19
Uniform	23.00
Total Turnover	93,533.38

Cost of Sales

Bad Debt	60.50
Direct Expenses	430.18
Milk and consumables	403.72
PATA/OFSTED costs	712.75
Playleader/staff expenses	4,704.19
Staff Wages and salaries	65,590.45
Total Cost of Sales	71,901.79

Gross Profit

21,631.59

Administrative Costs

Audit & Accountancy fees	100.00
Entertainment-100% business	157.00
Insurance	437.25
IT Software and Consumables	241.20
Pensions Costs	5,418.01
Printing & Stationery	135.45
Rent	4,118.40
Staff Training	552.94
Staff uniform	159.00
Subscriptions	35.00
Telephone & Internet	233.91
Total Administrative Costs	11,588.16

Operating Profit

10,043.43

Profit on Ordinary Activities Before Taxation

10,043.43

Profit after Taxation

10,043.43

**WHITESHILL PLAYGROUP
THE SCOUT HUT
PLAYING FIELDS
LOWER STREET
WHITESHILL
STROUD
GLOUCESTERSHIRE**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022**

WHITESHILL PLAYGROUP

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

900321

Principal address

The Scout Hut
Playing Fields
Lower Street
Whiteshill
Stroud
GL6 6AN

Trustees

L. K. Goodchild
J.F. Lore
L.C. Murray
G.A. Taylor
S.J. Watson Chair

Independent Examiner

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

WHITESHILL PLAYGROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2022

The trustees present their report with the financial statements of the charity for the year ended 31st August 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution which was adopted on 2nd October 1985 and amended on 15th April 2008.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development, care and education of children primarily under statutory school age, and also of children and young people, by encouraging parents to understand and provide for the needs of their children through community (voluntary managed) groups and by:

- a) Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for, and to become involved in, the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) Encouraging the study of such needs of such children and their families and promoting public interest in, and recognition of, such needs in the local area;
- c) Instigating and adhering to, and furthering, the aim of PATA

Public benefit

The charity meets the Charity Commission's public benefit criteria in furthering its aims and objectives.

Approved by order of the board of trustees on 22nd May 2023 and signed on its behalf by:

.....

S.J. Watson - Chair

WHITESHILL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Whiteshill Playgroup.

Respective responsibilities of Trustees and Examiner

The trustees' responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

You consider that the audit requirement of Section 144 Charities Act 2011 (the Act) does not apply.

It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145 (5) (b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the financial statements present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

C. Vaughan
Chris Vaughan
195 Ermin Street
Stratton St Margaret
Swindon
SN3 4NA

Date 22nd May 2023

WHITESHILL PLAYGROUP

BALANCE SHEET AS AT 31ST AUGUST 2022

		<u>2021</u>
<u>CURRENT ASSETS</u>		
Debtors	1035	980
Cash at Bank	<u>64426</u>	<u>54437</u>
	<u>£65461</u>	<u>£55417</u>
	65461	55417
	——	——
	<u>£65461</u>	<u>£55417</u>
 <u>ACCUMULATED FUND</u>		
At 1st September 2021	55417	51022
Surplus for the Year	10044	4396
	——	——
	<u>£65461</u>	<u>£55417</u>

WHITESHILL PLAYGROUP

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST AUGUST 2022**

		<u>2021</u>
<u>Income</u>		
Donations	1464	1261
Grant		604
Fees	92044	69287
Fundraising		2716
Bank Interest	2	2
Other Income	<u>23</u>	<u>119</u>
	93533	73989
 <u>Expenditure</u>		
Wages and Salaries	75713	61622
Rent	4118	3168
Insurance	437	290
Office Costs	610	665
Repairs and Renewals	-	990
Staff Costs	712	1073
Professional Fees	100	6
PATA/ OFSTED costs	713	755
Fundraising Costs	-	313
Miscellaneous Expenses	<u>1086</u>	<u>711</u>
	83489	69593
Surplus for the Year	<u>£10044</u>	<u>£4396</u>

WHITESHILL PLAYGROUP

England & Wales - Charity number 900321

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	01 st	May	2020	To	31 st	Aug	2021

Section A Reference and administration details

Charity name

Whiteshill Playgroup

Other names charity is known by

Registered charity number (if any)

900321

Charity's principal address

The Scout Hut, Playing Fields
 Lower Street
 Whiteshill, Stroud, Gloucestershire
Postcode GL6 6AN

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Samantha Jane Edmonds	Trustee		
2	Nickie Webster	Chair		
3	Jennifer Margaret Watson	Treasurer		
4	Laura Asplin	Trustee		
5				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Committee
Trustee selection methods (eg. appointed by, elected by)	Elected at AGM meeting

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

- Provide premises, equipment and employ staff to run a successful playgroup
- Raise money for group activities
- Make payments on time
- Fix the amount charged and collect fees payable for children attending the playgroup
- Control the admission of children
- Take actions that may benefit the playgroup

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

In managing the playgroup throughout the year, we have kept in mind the Charity Commissions' guidance on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

- Run a successful playgroup for the local community
- Working in partnership with the local primary school
- Successful fundraising throughout the year to provide trips and equipment
- Use of the premises and rent helps support the future for the Whiteshill Guide & Scout Supporters Association
- Manage the Playgroup through the Covid-19 pandemic

Section E Financial review

Brief statement of the charity's policy on reserves

Our aim is to maintain between £15,000 and £20,000 in the Savings Account to meet any unforeseen expenditure or a reduction in income through lower attendance and bad debts. The account balance at the end of the reporting period was £17,600.38.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The vast majority of income is via entrance fees, most of which is funded by Gloucestershire County Council. The remainder is through fundraising activities, grants and other support.

Section F**Other optional information**

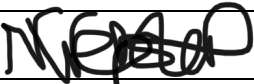
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Section G**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Nickie Webster	Jennifer Margaret Watson
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Position (eg Secretary,
Chair, etc)

Chair	Treasurer
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Date

31 st March 2021



Whiteshill Playgroup			Charity No (if any)	900321	CC17a
Annual accounts for the period					
Period start date	01/05/2020	To	Period end date	31/08/2021	

Section A Statement of financial activities


Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds							
Voluntary income		S01	1,865	-	-	1,865	-
Activities for generating funds		S02	2,835	-	-	2,835	-
Investment income		S03	2	-	-	2	-
Incoming resources from charitable activities							
Other incoming resources		S04	69,287	-	-	69,287	-
		S05	-	-	-	-	-
Total incoming resources			73,989	-	-	73,989	58,945
Resources expended (Notes 4-8)							
Costs of Generating Funds							
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	363	-	-	363	-
Investment management costs		S09	368	-	-	368	-
Charitable activities							
Governance costs		S10	64,642	-	-	64,642	-
Other resources expended		S11	4,220	-	-	4,220	-
		S12	-	-	-	-	-
Total resources expended			69,593	-	-	69,593	44,703
Net incoming/(outgoing) resources before transfers			4,396	-	-	4,396	14,242
Gross transfers between funds			-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			4,396	-	-	4,396	14,242
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds			4,396	-	-	4,396	14,242
Total funds brought forward			51,022	-	-	51,022	36,780
Total funds carried forward			55,418	-	-	55,418	51,022

Section B

Balance sheet

		Note	Restricted			Total this year £	Total last year £
	Unrestricted funds £		income funds £	Endowment funds £			
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 9)	B01	-	-	-	-	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
Total fixed assets		B04	-	-	-	-	-
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	980	-	-	980	-
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	54,437	-	-	54,437	-
Total current assets		B09	55,417	-	-	55,417	-
Creditors: amounts falling due within one year							
	(Note 12)	B10	-	-	-	-	-
Net current assets/(liabilities)		B11	55,417	-	-	55,417	-
Total assets less current liabilities		B12	55,417	-	-	55,417	-
Creditors: amounts falling due after one year							
	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
Net assets		B15	55,417	-	-	55,417	-
Funds of the Charity							
Unrestricted funds		B16	55,417			55,417	-
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
Total funds		B20	55,417	-	-	55,417	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Nickie Webster	31/03/2022
	Jennifer Watson	31/03/2022

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or
- Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Change to accrual method of accounting due to change to electronic banking system

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

--

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations	1,261	-
	Government Grant	604	-
		-	-
		-	-
	Total	1,865	-
Activities for generating funds	Fundraising	2,716	-
	Uniform Sales	82	-
	Other Revenue	37	-
		-	-
	Total	2,835	-
Investment income	Interest Income	2	-
		-	-
		-	-
		-	-
	Total	2	-
Incoming resources from charitable activities	Fees	21,277	-
	Gloucestershire CC Vouchers	48,010	-
		-	-
		-	-
	Total	69,287	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	None	-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs	Fundraising Costs	313	-
	Uniform Sales Costs	50	-
		-	-
		-	-
	Total	363	-
Investment management costs	Repairs and Maintenance	368	-
		-	-
	Total	368	-
Charitable activities	Direct Expenses	272	-
	Equipment	622	-
	Milk and Consumables	225	-
	Playleader/Staff Expenses	1,441	-
	Staff Wages	57,713	-
	General Expenses	129	-
	Rent	3,168	-
	Staff Training	704	-
	Staff Uniform	368	-
Total	64,642	-	
Governance costs	PATA / Ofsted Costs	755	-
	Bank Fees	6	-
	Insurances	290	-
	IT Software and Consumables	427	-
	Pensions Costs	2,469	-
	Subscriptions	35	-
	Telephone and Internet	238	-
Total	4,220	-	

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	
None	
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
None	
None	

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	56,460	-
Employer's National Insurance costs	1,253	-
Pension costs	2,469	-
Total staff costs	60,182	-

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	4	-
Governance	-	-
Other	-	-
Total	4	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

Workplace pension scheme with Nest

	This year £	Last year £
The costs of the scheme to the charity for the year	2469	
The amount of any contributions outstanding at the year end	None	
The amount of any contributions prepaid at the year end	None	

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments**Investment properties**

Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes

Investments in subsidiary or connected undertakings and companies

Securities not listed on a recognised Stock Exchange

Cash held as part of the investment portfolio

Other investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	980.0	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	980.0	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	-	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Balance Sheet

Whiteshill Playgroup As at 31 August 2021

31 AUG 2021

Current Assets

Cash at bank and in hand

Current Account	36,772.20
Savings account	17,600.38
Soldo - Prepaid Expense Card	64.59
Total Cash at bank and in hand	54,437.17

Accounts Receivable	980.00
---------------------	--------

Total Current Assets	55,417.17
-----------------------------	------------------

Net Current Assets (Liabilities)	55,417.17
---	------------------

Total Assets less Current Liabilities	55,417.17
--	------------------

Net Assets	55,417.17
-------------------	------------------

Capital and Reserves

Current Year Earnings	4,395.51
Retained Earnings	51,021.66
Total Capital and Reserves	55,417.17

Profit and Loss

Whiteshill Playgroup For the year ended 31 August 2021

2021

Turnover

Donations	1,261.23
Fees	21,276.75
Fundraising Events	2,715.70
Glos CC Vouchers	48,009.76
Government Grant	604.18
Interest Income	1.74
Other Revenue	36.96
Uniform	81.65
Total Turnover	73,987.97

Cost of Sales

Cost of Uniform sales	50.00
Direct Expenses	272.39
Equipment	621.88
Fundraising costs	312.50
Milk and consumables	225.08
PATA/OFSTED costs	755.25
Playleader/staff expenses	1,441.17
Staff Wages and salaries	57,712.55
Total Cost of Sales	61,390.82

Gross Profit

12,597.15

Administrative Costs

Bank Fees	5.50
General Expenses	128.69
Insurance	290.36
IT Software and Consumables	426.75
Pensions Costs	2,468.57
Rent	3,168.00
Repairs & Maintenance	368.00
Staff Training	704.33
Staff uniform	368.20
Subscriptions	35.00
Telephone & Internet	238.24
Total Administrative Costs	8,201.64

Operating Profit

4,395.51

Profit on Ordinary Activities Before Taxation

4,395.51

Profit after Taxation

4,395.51



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Whiteshill Playgroup

**On accounts for the
period ended**

31st August 2021

**Charity no
(if any)**

900321

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended **31 / 08 / 2021**.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Ben Whitcombe

Date:

31 / 03 / 2021

Name:

Ben Whitcombe

**Relevant professional
qualification(s) or body
(if any):**

FCCA, Association of Chartered Certified Accountants

Address:

Villa 123, Casa Dora, Serena, Dubai, United Arab Emirates

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

WHITESHILL PLAYGROUP

England & Wales - Charity number 900321

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 01	Month JUNE	Year 2019		Day 31	Month MAY	Year 2020

Section A

Reference and administration details

Charity name WHITESHILL PRE-SCHOOL PLAYGROUP

Other names charity is known by

Registered charity number (if any) 900321

Charity's principal address The Scout Hut, Playing Fields, Lower Street,
Whiteshill, Stroud, Gloucestershire

Postcode GL6 6AN

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Lisa Harris	Chair		
2	Jo Wills	Treasurer		
3	Angela Smith	Vice Treasurer		
4	Nickie Webster	Secretary		
5				
6				
7				
8				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Committee
Trustee selection methods (eg. appointed by, elected by)	Elected at AGM meeting

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

- Provide premises, equipment and employ staff to run a successful playgroup
- Raise money to pay for group activities
- Make payments on time
- Fix the amount charged and collect fees payable for children attending the playgroup
- Control the admission of children
- Take actions that may benefit the playgroup

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

In managing the playgroup throughout the year we have kept in mind the Charity Commission's guidance on public benefit.

Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

- Run a successful playgroup for the local community
- Working in partnership with the primary school
- Successful fundraising throughout the year to provide trips and equipment
- Use of the premises and rent helps support the future for the Whiteshill Guide & Scout Supporters Association
- Recoup losses from the previous year and implement better financial planning and monitoring
- Manage the Playgroup through the Covid-19 pandemic

Section E

Financial review

Brief statement of the charity's policy on reserves

Following a significant loss of £13,666 in the 2018/19 financial year the committee formulated a clear financial plan for 2019/20.

A number of measures were undertaken:

- Formal budget set and regularly reviewed
- Cost cutting including reducing non-core staffing hours
- Regular scrutiny of the number of sessions sold each week and clear understanding of break even point
- Faster invoicing and chasing late payments
- Generating more income by introduction of a Thursday afternoon session making 6 sessions per week, offering early starts (half an hour earlier drop off at 8.30) and a late pick up for morning sessions (1 hour later ie 13.00 rather than 12.00)

The end of the financial year was affected by Covid 19 with the Playgroup closed during the last two months of the year. However our local authority income was maintained and we were able to use the furlough scheme to cover a small percentage of our staff costs (related to private fee income loss).

These overall measures were a success with the Playgroup recording a surplus of £14,251 which more than covered last year's losses.

The current account balance at the end of the year was £33,423, up from £19,180 at the same time the year before.

At the end of the financial year the Deposit Account held £17,596 the same as the year before interest. Our aim is to maintain between £15,000 and £20,000 to meet any unforeseen expenditure or a reduction in income through lower attendance and bad debts.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The vast majority of our income is through entrance fees, most of which is funded by Gloucestershire County Council. The remainder is through fund raising activities, grants and other support.

Section F

Other optional information

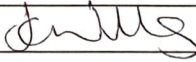

[Empty box for optional information]

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Jo Wills	Lisa Harris
Position (eg Secretary, Chair, etc)	Treasurer	Chair
Date	31 December 2020	



Section A Independent Examiner's Report

Report to the trustees/ members of

WHITESHILL PRE-SCHOOL PLAYGROUP

On accounts for the year ended

2019-2020

Charity no (if any)

900321

Set out on pages

(remember to include the page numbers of additional sheets)

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/05/2020.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
• the accounts did not accord with the accounting records; or
• the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Russell Vale

Date:

30th December 2020

Name:

RUSSELL VALE

Relevant professional qualification(s) or body (if any):

[Signature]

Address:

ENGLEBERG, LOWER STREET, RUSCOMBE, STROUD, GLOS GL6 6BU

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

I am confident that the accounts are accurate. It was very encouraging that the recovery plan put in place following the losses of 2018/19 FY was successful.